Clause 1 was added to the Bill.

Mr. SPEAKER.—Title and Preamble. The question is :

"That the Title and the Preamble stand part of the Bill."

The motion was adopted.

The Title and the Preamble were added to the Bill.

Motion to pass.

Sri A. G. RAMACHANDRA RAO.—I beg to move :

"That the Mysore Appropriation (No. 3) Bill, 1955 be passed."

Mr. SPEAKER.—The question is :

"That the Mysore Appropriation (No. 3) Bill, 1955, be passed."

The motion was adopted.

THE MADRAS GENERAL SALES TAX (MYSORE AMENDMENT) BILL, 1955.

Motion to consider.

Sri Kadidal MANJAPPA (Miniser for Revenue and Public Works).— I beg to move :

"That the Madras General Sales Tax (Mysore Amendment) Bill, 1955, be taken into consideration."

This is a very simple measure. Under the existing section 3 of the Act provision has been made for collecting sales-tax on the turnover of the assessee for each year. According to the rules framed, provision has been made to collect tax in advance pending final assessment. The Madras High Court has held that in the absence of definite provisions in the Act, tax cannot be levied and collected in advance pending final assessment. Therefore, to regularise the procedure so far adopted, this measure has been introduced. We are not introducing a novel procedure. Even after this Bill becomes law, the procedure that is so far being adopted will be followed. When the other Bill was discussed, it was contended by some Hon'ble Members that we proposed to collect sales-tax in the absence of turnover. It is not correct. The other Bill which seeks to introduce a similar provision in the Mysore Sales-Tax Act had been referred to the Select Committee. The Select Committee considered the objection raised on the floor of this House and have amended the provisions relating to the advance levy. I have proposed a similar amendment to this Bill also. With the annexure, the copies of the Bill have been distributed.

There is therefore no difficulty in accepting this measure. The amount which will fall due by way of tax will be collected at the end of the month or the quarter, as the case may be. Therefore tax will not be collected in the absence of the turnover as contended by some Hon'ble Members when the provisions of the other Bill were discussed at length on the floor of this House. I commend this measure to the acceptance of the House.

Mr. SPEAKER.—Motion moved :

"That the Madras General Sales Tax (Mysore Amendment) Bill, 1955, be taken into consideration."

Sri J. MOHAMED IMAM (Jagalur).—I would like to know when the Sales-tax will become uniform and when it will be applied to Bellary. All this confusion is because we have two different sets of laws. The people of Bellary are anxious that there should be a common law. The sooner the Mysore law is applied to Bellary the less trouble there will be.

Sri Kadidal MANJAPPA.—There is a lot of force in the point raised by the Hon'ble Member. Recently the Bill which provides for the extension of Mysore Sales Tax to Bellary has been passed by this House. It has to be passed by the other House. Afterwards we propose to extend the Mysore Sales Tax Act to Bellary as early as possible.

Mr. SPEAKER.—The question is :

"That the Madras General Sales Tax (Mysore Amendment) Bill, 1955, be taken into consideration."

The motion was adopted.

Mr. SPEAKER.—Now we will take up the Bill clause by clause. Clause 2.

Sri Kadidal MANJAPPA.—Sri, I beg to move that at the end of the proposed sub-section 1-A of clause 2 item (i), the following proviso may be added:—

"Provided that the monthly or quarterly instalment shall be collected only at the expiry of the month or quarter, as the case may be, in respect of which the instalment is payable."

Mr. SPEAKER.—That would satisfy the Hon'be Members.

Sri Kadidal MANJAPPA.—This is intended to meet the objections raised by the Hon'ble Members that sales-tax should not be collected and levied in the absence of turnover. Therefore, we propose to collect sales-tax only at the end of the month or quarter after there is a turnover.

Mr. SPEAKER.—The question is:

"At the end of the proposed sub-section 1-A of Clause 2, item (i), the following proviso shall be added :—

"Provided that the monthly or quarterly instalment shall be collected only at the expiry of the month or quarter, as the case may be, in respect of which the instalment is payable."

The motion was adopted.

Mr. SPEAKER.—The question is:

"That Clause 2 as amended shall stand as part of the Bill."

The motion was adopted.

Clause 2 as amended was added to the Bill.

Mr. SPEAKER.—Clause 3. There is no amendment to this clause. The question is:

"That Clause 3 stand part of the Bill."

The motion was adopted.

Clause 3 was added to the Bill.

Mr. SPEAKER.—Clause 1, Title and Preamble. The question is:

"That Clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted.

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass.

Sri Kadidal MANJAPPA (Minster for Revenue and Public Works).—Sir, I beg to move that:

"That the Madras General Sales Tax (Mysore Amendment) Bill, 1955, as amended, be passed."

Mr. SPEAKER.—The question is:

"That the Madras General Sales Tax (Mysore Amendment) Bill, 1955, as amended, be passed."

The motion was adopted.

THE MYSORE SALES TAX (SECOND AMENDMENT) BILL, 1955.

Motion to consider.

Sri Kadidal MANJAPPA (Minister for Revenue and Publi Works).—Sir, I beg to move:

"That the Mysore Sales Tax (Second Amendment) Bill, 1955, be taken into consideration."

I am sure that Hon'ble Members are aware that while we considered the the Bill to amend the Sales Tax Act last year, we intended to give a certain amount of relief to beedi manufacturers and manufacturers of cigarettes of inferior variety. At that time, in Madras, there was no sales-tax for beedis and in the case of inferior cigarettes, the tax leviable in Madras was very low. Therefore, with a view to give relief to the local manufacturers, we levied sales-tax in the case of beedis at the rate of one pie per rupee and in the case of inferior variety of cigarettes of lesser rates at three pies per rupee.

Now in Madras, they have enacted a measure providing for the levy of